Docket No.: 19036/41135

Examiner: D. Yee

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Toshiaki Miyauchi

Application No.: 10/531,518 Confirmation No.: 6170

Filed: April 15, 2005 Art Unit: 1742

For: Rolling Bearing, Material for Rolling Bearing,

and Equipment Having Rotating Part Using the

Rolling Bearing

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated July 6, 2007, please amend the above-identified U.S. patent application as follows:

Amendment to the Specification begins on page 2 of this paper.

Amendments to the Abstract begin on page 3 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Remarks/Arguments begin on page 8 of this paper.